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**LUTCHER VOLUNTEER FIRE DEPARTMENT**

**FINANCIAL REPORT**

**DECEMBER 31, 2012**

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**FINANCIAL REPORT**

**DECEMBER 31, 2012**

## TABLE OF CONTENTS

	<u>Page</u>
Accountants' Compilation Report	1
General Purpose Financial Statements:	
Combined Balance Sheet – All Fund Types and Account Groups	2
Statement of Revenues and Expenditures – General Fund	3
Statement of Changes in Fund Balance – General Fund	4

**ACCOUNTANTS' COMPILATION REPORT**

To the Fire Chief  
Lutcher Volunteer Fire Department  
Lutcher, Louisiana

We have compiled the general purpose financial statement of Lutcher Volunteer Fire Department, Lutcher, Louisiana, and the related statement of revenues and expenditures, and statement of changes in fund balance as of and for the year ended December 31, 2012. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Lutcher Volunteer Fire Department did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2012. The effects of this departure from generally accepted accounting principles has not been determined.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about Lutcher Volunteer Fire Department's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

*Postlethwaite - Netterville*

Donaldsonville, Louisiana  
April 24, 2013

**LUTCHER VOLUNTEER FIRE DEPARTMENT**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

**COMBINED BALANCE SHEET**  
**DECEMBER 31, 2012**

	Governmental Fund Type	Account Group General Fixed Assets	Total (Memorandum Only)
	General		
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 34,015	\$ -	\$ 34,015
Certificates of deposit	41,704		41,704
Capital assets, net	-	175,906	175,906
Total assets	<u>75,719</u>	<u>175,906</u>	<u>251,625</u>
<b><u>FUND EQUITY</u></b>			
Investment in general fixed assets	-	175,906	175,906
Fund balance:			
Unassigned	75,719	-	75,719
Total equity	<u>\$ 75,719</u>	<u>\$ 175,906</u>	<u>\$ 251,625</u>

See accountant's compilation report.

**LUTCHER VOLUNTEER FIRE DEPARTMENT**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

**STATEMENT OF REVENUES AND EXPENDITURES**  
**YEAR ENDED DECEMBER 31, 2012**

**REVENUES**

Interest revenue	\$ 430
Louisiana insurance rebate	13,749
Total revenues	<u>14,179</u>

**EXPENDITURES**

Accounting	1,300
Equipment maintenance	4,159
Equipment rental	100
Meals and entertainment	712
Misc.	294
Supplies	1,247
Utilities	2,727
Total expenditures	<u>10,539</u>

**EXCESS OF REVENUE OVER EXPENDITURES**

	\$ <u>3,640</u>
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See accountant's compilation report.

**LUTCHER VOLUNTEER FIRE DEPARTMENT**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**

**STATEMENT OF CHANGES IN FUND BALANCE**  
**YEAR ENDED DECEMBER 31, 2012**

<b><u>Fund balance as of 12/31/11</u></b>	\$ 72,079
Excess of revenues over expenditures	<u>3,640</u>
<b><u>Fund balance as of 12/31/12</u></b>	<b><u>\$ 75,719</u></b>

See accountant's compilation report.